MAY 0 3 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Art Unit: 1765 Examiner: Lan Vinh

May 3, 2006

In re PATENT APPLICATION of:

Applicant : Toyokazu SAKATA)

Serial No. : 10/721,260)

Filed : November 26, 2003) PETITION FOR EXTENSION OF TIME

For : ETCHING METHOD AND)

SEMICONDUCTOR DEVICE)

FABRICATING METHOD)

Attorney Ref. : TAI 145) _______

Box AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Please extend the period for responding to the Office Action of January 5, 2006 by one month, and thus until May 5, 2006.

The \$120 extension fee is included in a remittance that is being submitted concurrently. Should this remittance be accidentally missing or insufficient, though, any fees that may be needed can be charged to our Deposit Account number 18-0002

Respectfully submitted,

Allen Wood

Registration No. 28, 439 CNGUYEN 00000115 10721260

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120.00 OP

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